

Do you need to lodge a 2008 tax return?

If you are unsure whether or not a 2008 tax return is required of you, please keep reading. This document is taken straight from the ATO website and may shed some light on whether you will actually need to lodge a return this year.

Reason 1

You paid tax during 2007–08.

You must lodge a tax return if you were an Australian resident for tax purposes (see [Residency - overview](#)) and any of the following applied to you:

- You had amounts of tax withheld from income you received or earned.
- You paid an amount under the pay as you go (PAYG) instalment system during the year.
- You had amounts withheld from interest because you did not provide your tax file number (TFN) or Australian business number (ABN) to the investment body.
- You had amounts withheld from interest in error and you did not apply for a refund from the investment body before 21 July 2008. If you are exempt from quoting your TFN or ABN to the investment body but you failed to claim the exemption from them, you might be eligible to use the [Application by an Australian resident investor for the refund of tax file number amounts deducted](#) instead of lodging a tax return.

Reason 2

You were eligible for the senior Australians tax offset.

You must meet all four conditions set out in [What is the senior Australians tax offset?](#)

You must lodge a tax return if your taxable income (not including your spouse's) in 2007-08 was more than the following relevant amount:

- **\$25,867** if you were single, widowed or separated at any time during the year
- **\$24,600** if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness (see definition of **Had to live apart due to illness** below)
- **\$21,680** if you lived with your spouse for the full year.



Had to live apart due to illness is a term that relates to the payment of pensions. This would apply to you if you were paid the pension at a higher rate because Centrelink or the Department of Veterans' Affairs (DVA) determined that you and your spouse were separated due to illness.

Reason 3

You were not eligible for the senior Australians tax offset, but you received an Australian Government pension, allowance or payment.

You must lodge a tax return if any of the following applied to you:

1. You received an allowance or a payment listed below and you had other non-exempt income, which together made your taxable income in 2007-08 more than \$11,000.

Australian Government pensions, allowances and payments

- parenting payment (partnered)
 - newstart allowance
 - youth allowance
 - mature age allowance
 - partner allowance
 - sickness allowance
 - special benefit
 - widow allowance
 - austudy payment
 - exceptional circumstances relief payment or farm help income support
 - interim income support payment
 - Cyclone Larry or Cyclone Monica income support payment
 - education payment of any of the following and you were 16 years or older
 - ABSTUDY living allowance
 - payment under the Veterans' Children Education Scheme
 - payment under the Military Rehabilitation and Compensation Act Education and Training Scheme 2004 – shown as 'MRCA Education Allowance' on your *PAYG payment summary - individual non-business*
 - Training for Employment Program allowance; New Enterprise Incentive Scheme allowance; textile, clothing and footwear special allowance; Green Corps training allowance; or other taxable Commonwealth education or training payments
 - Income support component from a Community Development Employment Project (CDEP) – shown as 'CDEP salary or wages' on your *PAYG payment summary - individual non-business*
 - CDEP scheme participant supplement
 - Northern Territory CDEP transition payment
 - Equine workers hardship wage supplement payment
2. You received a pension, payment or an allowance listed below **and** your taxable income in 2007-08 was more than the following relevant amount:
 - \$22,922 if you were single, widowed or separated at any time during the year
 - \$21,942 if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness
 - \$19,462 if you lived with your spouse for the full year.

Pensions, allowances and payments

- age pension
- bereavement allowance
- carer payment
- disability support pension and you have reached age pension age
- education entry payment
- parenting payment (single)

- widow B pension
- wife pension and either you or your partner was of age pension age
- age service pension
- income support supplement
- Defence Force income support allowance (DFISA) where the pension, payment or allowance to which it relates is taxable
- invalidity service pension and you have reached age pension age
- partner service pension

Reason 4

You were not eligible for the senior Australians tax offset and you did not receive an Australian Government pension, allowance or payment listed in [Reason 3](#) but you received or earned income in 2007-08.

You must lodge a tax return if your taxable income exceeded the following relevant amount:

- **\$6,000** if you were an Australian resident for tax purposes for the full year
- **\$1,666** if you were under 18 years of age at 30 June 2008 and your income was not salary or wages
- **\$1** if you were a non-resident and you had income taxable in Australia - excluding income that had non-resident withholding tax withheld from it
- **your part-year tax-free threshold amount** – if you became or stopped being an Australian resident for tax purposes, you will have a part-year tax-free threshold which determines whether you have to lodge a tax return. [Part-year tax-free threshold](#) shows you how to work out this amount.

Other reasons

You must lodge a tax return if any of the following applied to you:

- You were either a liable parent or a recipient parent under a child support assessment **unless**
 - your taxable income was less than \$18,252 **and**
 - you received [Australian Government pensions, allowances or payments](#) listed at [Reason 3](#) for the whole of the 2007–08 income year.
- You had a reportable fringe benefits amount on your *PAYG payment summary – individual non-business*.
- You were entitled to the private health insurance tax offset – see [Private health insurance rebate](#) for more information.
- You carried on a business.
- You made a loss or you can claim a loss you made in a previous year.
- You received an Australian superannuation lump sum that included an untaxed element when you were 60 years of age or over.

- You received an Australian superannuation lump sum that included a taxed element or an untaxed element when you were under 60 years of age.
- You were entitled to a distribution from a trust or you had an interest in a partnership **and** the trust or partnership carried on a business of primary production.
- You were an Australian resident for tax purposes and you had exempt foreign employment income and \$1 or more of other income. Refer to [Exempt foreign employment income](#) for more information.
- You are a special professional covered by the income averaging provisions. These provisions apply to authors of literary, dramatic, musical or artistic works; inventors; performing artists; production associates and active sportspeople.
- You received income from dividends or distributions exceeding \$6,000 (or \$416 if you were under 18 years of age at 30 June 2008) **and** you had franking credits attached or amounts withheld because you did not quote your tax file number or Australian business number to the investment body.
- You made personal contributions to a complying superannuation fund or retirement savings account and will be eligible to receive a super co-contribution in relation to those contributions.

Deceased estate

If you are looking after the estate of someone who died during 2007–08, consider all the above reasons on their behalf and, if a tax return is not required, complete the [Non-lodgment advice 2007-08](#) and send it to the Tax Office. If a tax return is required, refer to:

- [How do I lodge my return?](#)
- [Managing the tax affairs of someone who has died.](#)

Franking credits

If you have a franking credit shown on your dividend statement or your distribution statement from a managed fund for 2007–08 you may be able to claim a refund of this franking credit without lodging a tax return.

See [Refund of franking credits instructions and application for individuals 2007-08](#) for more information.

Baby bonus

If you are not required to lodge a tax return for 2007–08 you can lodge your baby bonus claim on its own:

- online using [e-tax](#) which has a separate baby bonus application, or
- by using the publication [Baby bonus instructions and claim 2007-08](#) and lodging your claim by mail.

For further information on claiming the baby bonus, see [What is the baby bonus?](#)

If you are lodging both a claim for baby bonus and an application for a refund of franking credits, you must send them to us together in one envelope. You can also lodge them together using e-tax but you will be required to complete a full tax return in the e-tax application.